

STATE NAME: New York

IHE NAME: City University of New York

Attachment C - IHE documents. To be submitted by each IHE being monitored. Please return to State Contact when completed.

PLEASE CLEARLY LABEL EVERY DOCUMENT with Section Number and Title from this document. For example, "IHE name - Section II - Fiscal Oversight of SFSF Funds- Document Name." PLEASE NUMBER ALL PAGES.

SECTION NUMBER	TITLE	DOCUMENTATION	PROVIDED (Check X)	NOT PROVIDED (Check X)	NAME OF DOCUMENT SUBMITTED (Use this title consistently for header of document and name of email attachment)	COMMENTS (If not provided, please explain why (i.e. not available, not applicable))
I	Public IHE applications and allocations	No documentation required from IHE for Section I				No documentation required from IHE for Section I
II	Fiscal Oversight of SFSF Funds	IHE Financial management policies and procedures, including documentation that SFSF funds are tracked separately	x - OSC Accounting Bulletin A-602; April 1, 2009 Dennis Whalen memo to Agency heads		The City University of New York - Reporting and Monitoring the Use of ARRA Funds	
		IHE Policies and procedures on compliance with cash management requirements		x		not applicable
III	Progress in 4 Reform Areas	No documentation required from IHE for Section III				No documentation required from IHE for Section III
IV	Subrecipient Monitoring	Documentation evidencing actions taken in response to State monitoring recommendations		x		not applicable
V	Reporting	Sample of documentation supporting data provided to the State in Section 1512 quarterly report	x - OSC Accounting Bulletin A-602; April 1, 2009 Dennis Whalen memo to Agency heads		The City University of New York - Reporting and Monitoring the Use of ARRA Funds	

ATTACHMENT C

**INSTITUTION OF HIGHER EDUCATION MONITORING PROTOCOL
STATE FISCAL STABILIZATION FUND PROGRAM**

IHE: The City University of New York

State: New York

Name/Title of IHE Representative completing this form: Cathy Abata, Deputy Budget Director

Date of completion: June 18, 2010

IHE: Please return this form and all required documentation to State contact.

***State: Please submit this form and all required documentation in PDF Format to:
SFSFMonitoring@ed.gov***

I. Public institution of higher education (IHE) applications and allocations

ISSUE: Whether the State has established appropriate procedures for awarding Education Stabilization funds to LEAs.

Guiding Questions

1. Did the State require your institution to submit an application for Education Stabilization funds? If so, what information did the State require you to include in the application?
(Optional)

No application was required.

2. Were any conditions or restrictions placed on your eligibility for Education Stabilization funds? If there were conditions, did they relate to the need to mitigate increases in tuition and fees for in-state students?

Funds could not be used for maintenance costs; payments for facilities used for athletic contests; purchase or upgrade of vehicles; improvement of facilities whose purpose was not education; or school modernization, renovation or repair.

3. What guidance did the State initially provide to you?

The state provided guidance on the allowable use of funds; reporting requirements; assistance for completing required reporting.

4. How much Education Stabilization funding did the State provide to your institution?

\$10.752 million

5. When were the funds first made available to you?

November 20, 2009

6. Did you receive the funds on a regular schedule? If so, what is that schedule (e.g., monthly, quarterly)?

The total amount was received in one lump sum on November 20, 2009.

7. Has the State made any adjustments to your Education Stabilization Fund allocation?

No

8. Have you received any Government Services funds? If so, what was the amount? How have you used such funds?

\$2.978 million

Evidence/Documentation

See Attachment 1, "Master Protocol Document."

II. Fiscal Oversight of SFSF Funds

ISSUE: Whether the IHE has established appropriate policies and procedures for ensuring fiscal oversight of SFSF funds.

Guiding Questions

1. What internal controls does your institution have in place to ensure that SFSF expenditures are allowable? (See April 2009 SFSF Guidance at III-E for information on allowable and prohibited uses of SFSF funds by public IHEs.)

As a New York State sub-recipient of ARRA funds, the University was required to conduct an internal audit of the internal controls established by the University to ensure the integrity of the data collection process used to account for and report the use of the stimulus funds. The University conducted the required audit, utilizing the ARRA audit program developed by the Internal Control and Fraud Prevention Working Group. The audit determined that the controls in place over the expenditure of ARRA funds are adequate and functioning as intended. Such controls include written procedures and administrative review, system monitoring, and expenditure approval.

2. What specific projects or activities did your institution support with SFSF funds?

These funds were used to cover faculty costs at the University's six community colleges.

3. How does your institution ensure that it complies with the requirements of the Cash Management Improvement Act (CMIA)?

The University followed State guidelines for requesting and processing transfer of funds from the State to New York City. Funds were expended through the New York City Controller's Office.

4. Does your financial recordkeeping system properly account for the use of SFSF funds?

Yes. All expenditures made with SFSF funds were isolated and recorded separately from the University's regular expenditures in the City's and University's financial management systems.

5. What guidance have you received from the State regarding the obligation and drawing down of SFSF funds?

The State provided the necessary information and instructions for drawing down the funds.

6. Did you receive authorization to use SFSF funds for preaward costs? Did you use funds for preaward costs during the approved period?

CUNY did not have any preaward costs.

7. What steps are you taking to ensure compliance with the cross-cutting ARRA requirements (e.g., Section 1512 reporting, Buy American, infrastructure certification)?

Not applicable as the University's costs were all related to personnel.

Evidence/Documentation

See Attachment 1, "Master Protocol Document."

III. Progress in Four Education Reform Areas

ISSUE: As appropriate, whether the IHE is assisting the State in making progress in: (a) achieving equity in the distribution of qualified teachers; (b) improving collection and use of data; (c) enhancing the quality of its standards and assessments; and (d) supporting struggling schools.

Guiding Questions

1. How is your institution assisting the State in making progress in the education reform areas?

The University used the Education Stabilization funds to cover faculty costs so that the courses students needed to progress toward and complete their degrees could be offered.

2. Is your institution working with the State in developing a Statewide longitudinal data system?

The University works with the State to ensure that all required data is readily available.

3. Is your institution providing data requested by the State on student enrollment and course completion?

The University provides a variety of student enrollment and course completion data the State.

Evidence/Documentation

See Attachment 1, "Master Protocol Document."

IV. Subrecipient Monitoring

ISSUE: Whether the IHE has cooperated with the State during the monitoring process.

Guiding Questions

1. Have you been monitored by the State? If so, when? If not, have you been notified of when you will be monitored?

The University has been notified that DOB will be monitoring a select number of campuses and will conduct site visits in summer 2010.

2. Did the State provide you with a copy of its monitoring instruments?

Not yet, but they will be provided prior to DOB site visits.

3. If you have been monitored by the State, what issues did the State discuss during its monitoring? What recommendations did the State make?

Not applicable as site visits have not yet occurred.

4. What actions have you taken in response to any monitoring recommendations?

Not applicable as site visits have not yet occurred.

Evidence/Documentation

See Attachment 1, "Master Protocol Document."

V. Reporting

ISSUE: Whether the IHE has cooperated with the State in complying with all reporting requirements.

Guiding Questions

1. What guidance on reporting has the State provided to you?

The state provided detailed instructions on the reporting requirements.

2. What information has the State required you to provide so that it may comply with applicable reporting requirements?

An explanation of the use of funds, and the number of jobs created or saved.

Evidence/Documentation

See Attachment 1, "Master Protocol Document."

The City University of New York
Reporting and Monitoring the Use of ARRA Funds

The City University of New York is using the American Recovery and Reinvestment Act (ARRA) funds by keeping tuition levels as low as possible at its community colleges. Had these funds not been received, the \$350 annual tuition increase implemented at the CUNY community colleges in fall 2009 would have been \$600. The FY2010 State Adopted Budget included \$13.7 million in education stabilization funds for CUNY, and the University is administering these funds to its campuses using a formula based on enrollment (see table below). Based on the University's fiscal year, which runs from July 1 to June 30, the ARRA funds will enable CUNY to fill an \$18 million budget gap in FY2010 at its community colleges. CUNY's community colleges will have an additional \$270 to spend on each student due to Recovery Act funds.

To date, \$13.7 million has been appropriated to the University in two separate amounts of \$10.752 million and \$2.978 million. These funds are being used to cover faculty costs. Separate budget and expense codes have been established in New York City's Financial Management System and the University's financial management systems to record and track the expenditures of these funds. The University is journaling expenses for faculty salaries that were incurred against the regular budget against the stimulus funds. The University Budget Office and University Controller's Office will monitor transactions in the City's system to ensure that the journal transfers are processed.

As a New York State sub-recipient of ARRA funds, the University was required to conduct an internal audit of the internal controls established by the University to ensure the integrity of the data collection process used to account for and report the use of the stimulus funds. The University conducted the required audit, utilizing the ARRA audit program developed by the Internal Control and Fraud Prevention Working Group, and found the internal controls to be adequate.

The City University of New York
ARRA Funds by College (\$000)

	Education Stabilization Funds	Additional Aid to Community Colleges	Total
BMCC	2,358.623	653.272	3,011.895
Bronx	1,544.682	427.833	1,972.515
Hostos	1,096.987	303.835	1,400.822
Kingsborough	1,955.077	541.501	2,496.578
LaGuardia	2,043.119	565.886	2,609.005
Queensborough	1,753.512	485.673	2,239.185
Total	10,752.000	2,978.000	13,730.000



STATE OF NEW YORK
EXECUTIVE CHAMBER
ALBANY 12224

DAVID A. PATERSON
GOVERNOR

DENNIS P. WHALEN
DIRECTOR OF STATE OPERATIONS

TO: All Agency and Department Heads

FROM: Dennis P. Whalen *Dennis P. Whalen*

RE: Federal Economic Stimulus Accountability and Transparency Requirements

DATE: April 1, 2009

The American Recovery and Reinvestment Act (ARRA) includes unprecedented standards for accountability and transparency that must be met by all recipients of ARRA funding. Ensuring that New York State is in full compliance with the Act will take considerable effort and coordination involving State agencies, the Governor's Office, the Division of the Budget and the Comptroller. This memorandum provides initial guidance as to how your agency/department can prepare to meet all ARRA accountability and reporting requirements.

ARRA Background

The recipients and uses of all ARRA funds must be transparent to the public, and the public benefits of these funds must be reported clearly, accurately, and in a timely manner. Recovery Act funds must only be used for authorized purposes and every effort should be made to prevent instances of fraud, waste, error, and abuse. ARRA funds are to be awarded and distributed in a prompt, fair, and reasonable manner and projects funded under this Act must avoid unnecessary delays and cost overruns.

ARRA Reporting Guidelines

The Recovery Act requires extensive reporting from recipients of Federal funding. The Recovery Act defines "recipient" as any entity that receives Recovery Act funds directly from the Federal Government – including states. (See Section 1512 of the Recovery Act for more information.) Each recipient is required to report to the Federal agency providing the award 10 days after the end of each calendar quarter, with the first report due on July 10th, 2009. Additional guidance on how each agency/department should go about meeting these reporting requirements will be provided in the future.

In addition to meeting the reporting requirements outlined in the ARRA, New York State has been selected by the Government Accountability Office (GAO) as one of the 16

“core states” to be followed over the next few years to provide an ongoing longitudinal analysis of the use of funds under the Recovery Act. New York was selected on the basis of outlay projections, demographics, and geography. The first GAO bimonthly review will be completed in April.

The Economic Recovery and Reinvestment Cabinet has established a working group on the subject of Reporting. If your department/agency is scheduled to receive ARRA funds, or expects to apply for discretionary ARRA funds, you must designate a representative to participate in the Reporting Working Group if you have not already done so. Please provide Clarissa Wertman, Special Assistant for the Economic Recovery and Reinvestment Cabinet, with the name(s) your designee(s). (Email: Clarissa.Wertman@chamber.state.ny.us; phone: 518-474-6980)

Agency Procedures and Internal Controls to Ensure Compliance with ARRA

All agencies and departments who expect to receive ARRA funds must review their current practices for fraud prevention, contract management, and grants accountability to ensure that the State is prepared to meet the Recovery Act requirements. Internal auditors should also play an important role in monitoring internal controls to ensure each agency/department is prepared to comply with ARRA requirements. The Governor's Office, Division of the Budget and the Comptroller will use the relevant members of the Internal Control Working Group to coordinate next steps and provide further guidance. Please use the following guidelines to begin the review of your agency/department current practices. **A report detailing your agency/department processes for fraud prevention, contract management, and grants accountability should be submitted to Timothy Gilchrist, Senior Advisor to the Governor for Infrastructure and Transportation, by May 1, 2009.** The report should describe existing processes as well as those that would need to establish in order to comply with the Recovery Act.

Fraud Prevention: A well-designed fraud prevention program—which can also minimize waste and abuse—should consist of preventive controls, detection and monitoring, and investigations and prosecutions. To prevent fraud, agencies and departments should:

- Inspect whenever possible to confirm information prior to payment.
- Conduct system edit checks to identify problems before payments are made.
- Train staff on fraud awareness.
- Internal Audit Units will include the impact of the influx of ARRA funding in their risk assessment and audit planning.

Please note that the report from your agency/department on fraud prevention infrastructure should include plans to provide fraud prevention training.

Contract Management: Agencies that administer the Recovery Act funds will need to be able to report data and statistics on the use of noncompetitive contract awards, contract types, the recipients of contracts, amounts of awards and the type of projects for which government funds are awarded. Agencies and departments should:

- Have transparent lines of procurement responsibility, authority, and oversight defined and in place.
- Ensure contracts are well structured by establishing clear requirements prior to award.

- Award contracts in accordance with Federal and State requirements, including those regarding employment of minority group members and women, and the utilization of small, disadvantaged, minority-owned and women-owned businesses. An emphasis should also be placed on awarding contracts competitively to the extent possible.
- Use fixed-price contracts to the maximum extent possible.
- Ensure adherence to high ethical standards, including appropriately limiting state and local officials' employment by firms they supervised as government employees.
- Require contractors to submit reports documenting the provision of key contract deliverables. Such reports should include an attestation that the report is true to the best of their knowledge and require the contractor's signature.
- Appoint contract surveillance personnel as early on as possible—preferably prior to or as soon as contracts are awarded—and ensure that these personnel have clear guidance and training as to their role and responsibilities and that there is clear responsibility for approving payments.
- Contract surveillance personnel should meet with the contractor/grantee to establish and reinforce documentation and reporting expectations.
- Enforce penalties for companies and individuals that commit severe ethics violations or fail to demonstrate acceptable performance and refer suspected fraud to the appropriate agency promptly.
- Coordinate with state and local program officials and auditors in the planning and execution of contracts, agreements, and audits and other reviews.

Grants Accountability: Agencies and departments that award grants should:

- Assess applicant capability to account for funds.
- Include clear terms and conditions in grant award documents.
- Provide grant-management training to staff and grantees.
- Coordinate programs with similar goals and purposes.
- Link activities with program goals and working with grantees to develop performance measures; and monitoring the financial status of grants.

Additional grant management best practices can be found in Appendix A of the "Guide to Opportunities for Improving Grant Accountability."
(<http://www.ignet.gov/randp/grantguide.pdf>).

The Economic Recovery and Reinvestment Cabinet will convene a working group on Internal Controls and Fraud Prevention that will work with agencies to provide additional guidance as reporting deadlines approach.

Communication with Federal Agencies and the Governor's Office

Pursuant to the memorandum circulated to the Economic Recovery and Reinvestment Cabinet by Timothy Gilchrist on March 16, 2009, should you receive any guidance or notice of requirements directly from federal agencies, please send this communication to Clarissa Wertman (clarissa.wertman@chamber.state.ny.us) and to your respective Deputy Secretary. You should also provide Tim's office with the schedule of dates that certifications and reports are due to the Federal Government for the funding programs in your area.



New York State Office of the Comptroller

ACCOUNTING BULLETIN

Bulletin Number:	A-602		
Date Issued:	March 23, 2009	Updates Bulletin Issued	n/a
Bulletin Name:	Accounting for Federal American Recovery and Reinvestment Act of 2009 (ARRA) funds		

This bulletin should be read in its ENTIRETY since it contains extraordinary processing and reporting requirements for Recovery Act funds.

<p>Purpose</p>	<p>On February 17, 2009, the President signed into law the American Recovery and Reinvestment Act of 2009. President Obama, Governor Paterson and State Comptroller DiNapoli have made it clear that every taxpayer dollar spent on economic recovery must be subject to unprecedented levels of transparency and accountability through periodic reporting and publication on a special website developed specifically for this purpose. The Act includes specific requirements in support of these objectives that all State agencies receiving recovery funds must be aware of.</p> <p>This Bulletin transmits OSC accounting requirements for programs and activities, appropriations, fund and subfund accounting, journal voucher, and voucher preparation related to funding provided in the American Recovery and Reinvestment Act of 2009. OSC intends to closely monitor voucher payments and journal voucher(s) charged to Recovery Act appropriations to ensure complete accountability, reporting and effective and efficient use of Recovery Act funds.</p> <p>At this time, the list of Recovery Act funds allocated to NYS can be found at: http://www.economicrecovery.ny.gov/DirectAid/aidnewyork.htm.</p> <p>This listing, and any future additions, will be used to establish minimum reporting requirements for programs and subprograms financed with Recovery Act funds. This listing is expected to be updated as more information becomes available so State agencies are encouraged to visit this website for updates.</p> <p>This Bulletin will be amended from time to time as more information becomes available.</p>
<p>Labeling ARRA Transactions</p>	<p>All Journal/Revenue Transfers, Reports of Monies Received, and Budget Certificates sent to OSC for processing must be clearly labeled 'ARRA'. Supporting documentation must be attached to these documents. This will allow OSC to prioritize the review and processing of these documents.</p>
<p>Grant Awards</p>	<p>To maximize transparency of Recovery Act spending required by Congress and the administration, agencies must not commingle Recovery Act funds with other funds in data feeds or reports they provide to Federal or State government agencies responsible for collection of data associated with the use of Recovery Act funding.</p> <p><u>At this time</u>, we understand that Federal agencies intend to assign unique grant award numbers to Recovery Act allocations. Federal agencies have been advised that supplements to existing award agreements are not recommended as there is a greater</p>



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	<p>risk that the grant recipient will be unable to track and report Recovery Act funds separately.</p>
<p>Reporting Requirements on Use of Funds</p>	<p>The following information relates to reporting requirements of State agencies who will receive further information from their Federal grantor agency(s).</p> <p>As required by Section 1512 of the Recovery Act, not later than 10 days after the end of each quarter, any entity that receives recovery funds from a Federal agency, is required to report to that agency the following data elements:</p> <ol style="list-style-type: none"> 1. The total amount of recovery funds received from federal agencies; 2. The amount of recovery funds received that were obligated and expended to projects or activities. This reporting will also include unobligated balances to facilitate reconciliations to grant authorizations. 3. A detailed list of all projects or activities for which recovery funds were obligated and expended, including-- <ul style="list-style-type: none"> • The name of the project or activity; • A description of the project or activity; • An evaluation of the completion status of the project or activity; • An estimate of the number of jobs created and the number of jobs retained by the project or activity; and • For infrastructure investments made by State and local governments the: <ul style="list-style-type: none"> ○ Purpose ○ Total cost ○ Rationale of the agency for funding the infrastructure investment with funds made available under this Act, and ○ Name of the person to contact at the agency if there are concerns with the infrastructure investment. 4. Detailed information on any subcontracts or subgrants awarded by the recipient are to include the data elements required to comply with the Federal Funding Accountability and Transparency Act of 2006 (P.L. 109-282), which allows for <u>aggregate</u> reporting on awards below \$25,000 or to individuals, as prescribed by the Director of OMB. <p>A new website has been created to provide citizens with information on the uses of recovery funds. State spending of Recovery Act funds will be reported (by State agencies) to the Federal grantor agencies and used to update the information on Recovery.gov. Agencies should periodically check http://www.recovery.gov and other websites noted below to keep abreast of implementation guidance and details about the reporting requirements that will be released by the Federal Government in the</p>



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	coming weeks.
State Appropriations	<p>Some of the stated goals of the Act are to establish rigorous internal controls, oversight mechanisms, and other approaches to meet the accountability objectives of the Act and to enhance, as necessary, standard processes for overseeing and awarding grants to meet the very tight timeframes to finance and report-on the progress of recovery initiatives. To this end; and to facilitate the complete, accurate and timely reporting of grant funds made available under the Act, the following guidelines for appropriation accounting and control will be adhered to:</p> <ul style="list-style-type: none"> • Recovery Act funds must be tracked and accounted for separately. • State appropriations will be established using the program naming convention found in appropriation bill copy. • Segregation records will contain the federal program name as it appears in the American Recovery and Reinvestment Act of 2009 (H.R. 1). • To ensure that all awards provided by the Recovery Act are clearly distinguishable from non-Recovery Act awards in the State's Central Accounting System, distinctive appropriation records will be established and used to 'track' spending from such awards. OSC will use special identifiers (activity code) in the appropriation record to satisfy many of the selection and reporting requirements of the Act. • Special appropriation records will be established pursuant to allocations from existing federal fund appropriations and reappropriations or new appropriations, as appropriate. • Interchanges, transfers, and suballocations affecting Recovery Act appropriations will be reviewed carefully by DOB and OSC staff to ensure that the reporting requirements of the Act are preserved. • Agencies that administer Recovery Act funds are expected, to the extent practical, to charge voucher payments to appropriations financed with Recovery Act funds <u>in the first instance</u> and must make every effort to abstain from charging such payments to State funds for later transfer to federal fund Recovery Act appropriations, or vice versa.
Federal Funds & Subfunds	<ul style="list-style-type: none"> • For those awards that are financed through central drawdowns (from the US Treasury) initiated by OSC staff, existing fund/subfund accounting protocols will remain in place. • For awards that require supplemental information (e.g. project level detail) not presently available in the Central Accounting System, agencies will continue to initiate their own drawdown requests in accordance with all cash management rules and regulations prescribed in the Single Audit Act and the Cash Management Improvement Act. <u>New Federal Fund subfunds will be assigned where needed, to account for agency spending and financing activities related</u>



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	to Recovery Act appropriations.
Vouchers	<p>As noted above, a fundamental aspect of the Recovery Act is accountability and transparency through frequent reports that will be published on State and Federal websites. In order to preserve the integrity of reporting of payments made to grant recipients and to uphold the stated objectives of the Act, it is necessary that all Central Accounting System payments made from Recovery Act appropriations be tracked and reported for each payee. To this end, the following rules are prescribed for vouchers that, in whole or in part, charge payments to Recovery Act funds:</p> <ul style="list-style-type: none"> • <u>One to One</u> - One Payee per Voucher with one expenditure line. <p style="text-align: center;">OR</p> <ul style="list-style-type: none"> • <u>One to Many</u> - One Payee per Voucher with two, or more, expenditure lines. <p style="text-align: center;">OR</p> <ul style="list-style-type: none"> • <u>Many to One</u> - Multiple payees may be paid on a single voucher provided that one, and only one, expenditure line exists. <p><u>Vouchers containing multiple payees with multiple expenditure lines (Many to Many) are NOT permitted</u> and will require separate vouchers using one of the prescribed rules above. The following are examples of situations that would fall into this <i>prohibited</i> category:</p> <ul style="list-style-type: none"> • School districts scheduled to receive Recovery Act payments under more than one program (i.e. Title I and IDEA/Special Education programs). <i>Two vouchers would be required under the 'many to one' rule or if separate vouchers were prepared for each payee, then the 'one to many' rule would apply.</i> • Several counties receiving monies from a Recovery Act funding source and a non-Recovery Act funding source (i.e. split charges to more than one fund/subfund). <i>Two vouchers would be required under the 'many to one' rule or if separate vouchers were prepared for each payee, then the 'one to many' rule would apply.</i>
New Statewide Indicator for Recovery Act Payments	<p>To facilitate the processing and reporting of Quick Pay and Non-Quick Pay voucher payments financed with federal Recovery Act funds, it is necessary that all such payments contain the value of 'U' in the <u>Indicator-Statewide field</u> on all vouchers submitted for payment. The use of this indicator will facilitate identifying payees receiving Recovery Act payments. The Indicator-Statewide field is located in the Payee Reference block in the top of the voucher.</p> <p>Agencies that bulkload vouchers must ensure the "U" Statewide Indicator is included</p>



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	<p>in all Recovery Act payment transactions.</p> <p>Note: The "Indicator-Statewide" is a five position alpha-numeric field. Up to five one-position codes can be entered. The 'U' code can be entered in any of the five positions. The use of the 'U' statewide indicator <u>is in addition to</u> other OSC-prescribed uses of the statewide indicator field as provided in the following bulletins:</p> <p>A-301 MWBE Reporting ('D') http://osc.state.ny.us/agencies/abulls/a301r1.htm</p> <p>A-490 WTC Disaster ('W') http://www.osc.state.ny.us/agencies/abulls/a490.htm</p> <p>If a voucher requires special or expedited processing as a result of the payment charging a Recovery Act appropriation, an email should be submitted to the mailbox STEXPEND@osc.state.ny.us. This email message should contain the action needed and the reason for such action. State Expenditures staff will facilitate your request and provide you an update on the result.</p>
Journal Vouchers	<p>Recovery Act reporting requirements include a provision for reporting the name of payees and grant subrecipients that receive payments from State appropriations financed with Recovery Act monies. Therefore, except for Medicaid payments to the State's fiscal agent, FMAP adjustments, fringe benefit payments, transfers to other funds representing administrative recoveries or cost allocations, travel and procurement card payment adjustments, rare instances of coding error corrections, and very few other exceptions as approved by OSC, the use of journal vouchers to charge expenditures against Recovery Act appropriations is <i>prohibited</i> and will be <i>strictly enforced</i> by OSC staff.</p>
Revenue Object-36008	<p>Object code 36008 has been reserved to account for all federal grant monies received for Recovery Act programs. This revenue object code must be used on all Reports of Monies Received and Journal/Revenue Transfers processed into the Central Accounting System.</p>
Resources and Web Links	<p>NYS Recovery & Reinvestment Cabinet http://www.economicrecovery.ny.gov/TheCabinet/TheCabinet.htm</p> <p>Federal Websites http://www.recovery.gov/ http://www.usaspending.gov/ http://www.whitehouse.gov/omb/ http://www.grants.gov/</p> <p>American Recovery and Reinvestment Act of 2009 (ARRA) – Contracts and Expenditures OSC Bulletin G-238, American Recovery and Reinvestment Act of 2009 (link?)</p>



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Contracts and State Expenditures	<p>Procurement and Disbursement guidelines for ARRA-funded contracts and payments will be issued separately. State agencies are encouraged to check the Comptroller's website for additional news that will be released as 'G' bulletins.</p> <p>http://www.osc.state.ny.us/agencies/gbull/Index.htm</p>
Questions	<p>Please direct questions about this bulletin as follows:</p> <p>Appropriation Accounting Debbie Hilson, Accounting Manager, Appropriation Accounting 518-474-4023</p> <p>Fund / Subfunds Mike Luft – Accounting Manager, General Ledger 518-474-7398</p> <p>Payment Management (Drawdowns) Mike Affinito – Manager, Federal Payment Management 518-474-7398</p> <p>General Questions Tom Mahoney – Director, State Accounting Operations 518-474-4017 Melody Goetz – Assistant Director, State Accounting Operations 518-474-8387</p>